

## **Minutes of the Finance Committee Meeting**

The Finance Committee of the McLean County Board met on Tuesday, March 2, 2004, at 4:00 p.m. in Room 700 of the McLean County Law and Justice Center, 104 W. Front Street, Bloomington, IL 61701.

Members Present: Chairman Sorensen, Members Berglund, Nuckolls, Selzer, Moss, and Kalapp

Members Absent: None

Staff Present: Mr. John Zeunik, Administrator; Mr. Terry Lindberg, Assistant County Administrator; Ms. Lucretia Wherry, Human Resources Assistant; Ms. Karina Bak, Assistant to the County Administrator

Elected Officials/  
Department Heads: Mr. Bob Keller, Director, Health Department; Mr. Don Lee, Director, Nursing Home; Ms. Becky McNeil, County Treasurer; Ms. Jennifer Ho, Risk Manager; Ms. Ruth Weber, County Recorder

Others Present: None

Chairman Sorensen called the meeting to order at 4:04 p.m. Chairman Sorensen presented the minutes from the February 3, 2004 Finance Committee meeting. Hearing no corrections to those minutes, Chairman Sorensen advised that the minutes would stand approved as presented.

Starting with Department Matters, Chairman Sorensen invited Mr. Bob Keller, Director, Health Department, to address the Committee. Mr. Keller requested approval of an Ordinance Amending the Fiscal Year 2004 Combined Annual Appropriation and Budget Ordinance for Fund 107. This budget amendment reflects two supplemental awards that have been received from the Illinois Department of Public Health (the "IDPH"). The first is for \$25,000.00 and the second is for \$15,000.00 for a total of \$40,000.00. The request received from IDPH is for the Health Department to coordinate Risk Communication Training in the County.

The \$15,000.00 grant is to cover the expense for a speaker from the Center for Disease Control (the "CDC"). The workshop will be a two-day event for first responders and public health workers across central Illinois on Risk Communication. Risk Communication is defined as communicating with the public during any kind of terrorism event.

The second grant is to host a smaller regional one-day event. This \$20,000.00 grant will be used to contract with a media firm that IDPH has identified to coordinate media training for spokespersons in Public Health departments from 11 different counties. The full cost, including staff time, is built into the grant budget.

Mr. Selzer asked Mr. Keller if the Convention and Visitors Bureau could be notified of these upcoming events. Mr. Keller said that they would be notified and that the attendees would be given information about the area.

Motion by Selzer/Berglund to recommend approval of an Ordinance of the McLean County Board Amending the 2004 Combined Annual Appropriation and Budget Ordinance for Health Department Fund 0107. Motion carried.

Chairman Sorensen congratulated Mr. Keller and his staff on their ability to find new grant funds for programs and services for the community.

Mr. Keller brought a matter of information to the Committee. McLean County recently was the recipient of an award from the "Smoke Free Challenge." Through the efforts of the Health Department, 1,500 signatures were collected, representing one-third of the total signatures collected nationally. Ms. Jan Morris from the Health Department was invited to the NACo Annual Legislative Conference to accept the award along with Board Member P.A. "Sue" Berglund. Ms. Berglund also received an award for being a member of the Indoor Air Quality Committee.

Chairman Sorensen introduced Ms. Karina Bak to the Committee as the new Assistant to the Administrator. Ms. Christine Northcutt has accepted the position of Legal Assistant in the Administrator's Office.

The Committee welcomed Ms. Becky McNeil, County Treasurer. Ms. McNeil requested Committee approval of a Service Agreement between McLean County and Illinois E-Pay. Illinois E-Pay would make available credit card services for payment of property tax bills. One year ago, she requested approval to enter into an agreement with Official Payments for credit card payments. The response from the program was overwhelming. The Treasurer's Office handled over 900 transactions last year through Official Payments and collected 1.3 million dollars in property tax payments.

Ms. McNeil has been looking for a vendor that offers this service at a lower transaction fee rate. Upon further investigation, she found that Illinois E-Pay had significantly lowered their rates from last year. Per transaction, Illinois E-Pay rates are down 33% to 58% over Official Payments. This is a fee that is paid by the taxpayer. The transaction fee is not a source of revenue for the County.

Illinois E-Pay is offered by the State of Illinois Treasurer's Office. This program is focused on Illinois, with about 40 counties currently participating in the program. Illinois E-Pay offers similar services to those offered by Official Payments. Taxpayers will have

the option to make their payments through an IBR transaction or over the Internet.  
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Ms. McNeil presented the following examples of the transaction fee charges for Illinois E-Pay and Official Payments:

	<u>Average Tax Bill \$1,500.00</u>	<u>Charges for \$2,000.00</u>
Official Payments:	\$45.00	\$60.00
Illinois E-Pay:	\$26.25	\$35.00

The Illinois E-Pay rates are set for the next 2 to 4 years.

Mr. Kalapp asked why VISA was the only major credit card company that is only accepted for real estate taxes. Mr. Kalapp asked if there was a great difference between VISA and MasterCard. Ms. McNeil stated that there is a big difference between VISA and MasterCard, and that VISA is in a pilot program with Illinois E-Pay this year. Last year, McLean County credit card transactions were made with VISA. Ms. McNeil advised the Committee that she was reluctant to change because of that. Illinois E-Pay informed her that most of their pilot programs do become permanent. Illinois E-Pay can now offer all four credit cards. However, VISA is only allowing real estate tax payments through the program. VISA did not want a flat transaction fee schedule. VISA prefers a percentage fee schedule and that is the reason why VISA was hesitant to join the Illinois E-Pay program.

Last year, the property tax credit card payment program went very smoothly. Taxpayers made payments from \$100.00 to \$9,000.00. The number of transactions processed in the Treasurer's Office confirms the demand for this service. Illinois E-Pay has agreed to write a program that will automatically upload the paid status to the Treasurer's tax maintenance system. This will save time processing payments in the Treasurer's Office because the staff won't have to key in each payment. Last year, on the due date, the staff had between 70 and 80 payments to enter.

Mr. Nuckolls asked if VISA would only be accepted for real estate taxes, while the other credit cards could be used for other transactions in the Treasurers Office. Ms. McNeil responded that the Illinois E-Pay program has many other services available. This credit card payment program could assist the County Clerk, the Health Department, the Circuit Clerk, and Parks and Recreation in collecting their fees. Presently, Illinois E-Pay states that VISA will only be available for real estate tax payments. Once VISA re-evaluates their position, then it is likely that VISA will be available for all users.

According to the Treasurer's Office, there were 929 credit card payments made in 2003. Mr. Nuckolls believes that it will double this year. Ms. McNeil informed the Committee that Peoria County had a low response the first year and the second year they tripled their transactions.

Motion by Nuckolls/Kalapp to recommend approval of the request to enter into a Service Agreement with Illinois E-Pay to provide credit card services for the payment of property tax bills as recommended by the Treasurer's Office. Motion carried.

Ms. McNeil advised the Committee that she needs to give Official Payments 10 days notice to terminate the contract. There will be a set-up process with Illinois E-Pay. Ms. McNeil informed the Committee that she anticipates a 45-day set-up period. Chairman Sorensen asked if the merchant accounts would be transferable from one vendor to another. Ms. McNeil replied that she would ask Illinois E-Pay to look into that.

Mr. Kalapp asked if the State realizes any profit from the transaction fees paid by the taxpayers who choose to pay by credit card. Ms. McNeil replied that, to her knowledge, the State does not realize any profits from these transactions. Global Payments is the vendor behind the State's Illinois E-Pay system. Global Payments earns the profits. The property tax payments collected by the Treasurer's Office will be deposited in an account with Illinois funds. The State will benefit from having the money in an Illinois funds account, but it will not be in the account for very long.

Ms. McNeil presented the General Investment Report as of February 29, 2004. Ms. McNeil then reviewed the summary report of Retailers' Occupation Tax, State Income Tax, and Personal Property Replacement Tax. Through February 29<sup>th</sup>, Ms. McNeil reported that the County has received about 16.9% of the budget revenues from the Retailers' Occupation Tax. Through the end of February, the State Income Tax revenues are 20.3% of budget and Personal Property Replacement Tax revenues are at 14.78% of budget. Through the first two months of the year, Ms. McNeil advised the Committee that we look for revenues to track at about 16% of the budgeted amount. As for comparisons with last year, Ms. McNeil commented that it is too early to start comparing this year's revenues with last year's revenues. In summary, to date, the Retailers' Occupation Tax is up from last year, State Income Tax is down about 3.7%, and Personal Property Replacement Tax is up because of the amnesty payment in January.

Ms. McNeil presented the summary of the General Fund Balance as of February 2004. Comparing FY'2004 to FY'2003, the fund balance is down about \$255,000.00. This is the time of year when expenses are higher than revenue.

As of February 29, 2004, total revenues in the General Fund were \$2.0 million and year-to-date expenses were about \$3.6 million. The fund balance is currently \$3,099,044.22. One year ago, the fund balance was at \$3,348,000.00. This is a result of our expenses being higher during this time of the year. Mr. Kalapp asked if we are

down about \$250,000.00, what is the difference between this time this year and this time last year. Ms. McNeil replied that there was an extra pay period in January, 2004 that was not in the same time period for 2003.

Mr. Selzer also noted that Probation Officer Salary Reimbursements were not credited in this year's report. Ms. McNeil advised the Committee that her office is focused on completing the final FY'2003 entries. Ms. McNeil stated that she hopes to have everything entered within the next 2 weeks.

Chairman Sorensen asked if the December 31, 2003 report was a hard close. Ms. McNeil said that the numbers are very close, but there may be some minor adjustments. The outside auditors are scheduled to begin the fieldwork on Monday, March 15, 2004. For FY'2003, the General Fund revenue totaled approximately \$24,612,000.00 and the expenses totaled approximately \$24,586,000.00.

Motion by Moss/Berglund to accept and place on file the month-end financial reports from the Treasurer's Office for the month ending on February 29, 2004. Motion carried.

Ms. McNeil also informed the Committee that she received notification from the Government Finance Officers Association (the "GFOA") notifying her that the County's Comprehensive Annual Financial Report for fiscal year ending December 31, 2002 has been awarded the Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. This award represents a significant accomplishment by a government entity. This is the 18th year in a row that McLean County has earned the certificate. Ms. McNeil advised the Committee that the Certificate recognizes the work of the Auditor's Office, the Treasurer's Office, the Administrator's Office, and the Board in the areas of budgeting, financial accountability and reporting.

Mr. Don Lee, Nursing Home Administrator, presented the Monthly Financial and Statistical Reports. The census was down to 128 for January. The month of January is usually skewed in terms of expenses because of outstanding bills that need to be paid for December of the previous year. At the end of February, the Nursing Home census was at 132. This is a break-even point.

Ms. Berglund asked if this was something that happened every year. Mr. Lee responded that it was. January is usually a low census month because many people are discharged from the facility in December. Stays are usually short over the holidays. Mr. Lee noted that other nursing homes in the county are experiencing the same problems.

Chairman Sorensen asked the Committee if there were any questions or comments on the information submitted by Mr. Robert Kahman, Supervisor of Assessments. There were no questions from the Committee.

Ms. Jennifer Ho, Risk Manager, requested Committee approval of an Amended Nursing Home Liability Insurance premium and a revised Agreement for Insurance Brokerage Services. After the Board's approval of the Risk Management program last month, it was discovered that there was an error made in computing the premium for the excess of \$1,000,000.00 coverage. The net difference in premium cost is \$7,711.00, and this brings the total limits of coverage to \$2 million.

Ms. Ho advised the Committee that Mr. Lee will be able to come up with the amount needed to purchase the second layer of coverage. The total contribution from the Nursing Home will be \$74,645.00. Ms. Ho stated that these are now the final numbers.

Motion by Selzer/Berglund to recommend approval of the  
Amended Nursing Home Liability Insurance premium and  
the revised Agreement for Insurance Brokerage Services.

Mr. Kalapp asked if there were any assurances from the local broker that additional errors would not be discovered. Ms. Ho said that they have had many conversations about this. She said that the error came about because they were rushing to put the final insurance program together. The County's broker and Ms. Ho have reviewed the proposal more thoroughly. The County's broker is comfortable with the numbers submitted for approval.

Chairman Sorensen asked if there were any further questions or comments from Committee members. Hearing none, Chairman Sorensen asked for a vote on the previous motion.

Motion carried.

Ms. Ruth Weber, County Recorder, informed the Committee that all credit accounts have been terminated and all accounts had to be paid consistent with the terms and conditions of the respective agreements. She said her office worked with the State's Attorney's Office to draft the appropriate notice letter to the credit accounts.

Ms. Weber advised the Committee that she had met with the outside auditor, the Information Services Director, and Cott Systems, the software vendor, in regards to the Open Item Detail Statements in the Customer Aging Report. She presented the Committee with an Open Item Customer Aging Report showing where the Recorder's

Mr. Selzer asked Ms. Weber what was the total accounts receivable from the previous month. Ms. Weber replied that the prior month's accounts receivable amount was \$10,470.60 due on all accounts. Mr. Selzer was curious as to why the accounts receivable jumped to \$21,000.00 this month. Ms. Weber stated that February was a much busier month in her office than January.

Ms. Weber next presented an example of an Open Item invoice. For the town of Normal, as an example, the Open Item Invoice report will show the breakdown on the recordings, the dates and the amounts due. Ms. Berglund asked if it was an up-to-date account status report. Ms. Weber stated that it was. All of the reports are now available in the Cott system.

Ms. Weber presented a breakdown of the three funds where revenues are deposited by the Recorder's Office. Mr. Selzer asked if the difference between the Recorder's records and the General Ledger has been reconciled. Ms. Weber said that there is a difference and they are continuing to work on it. She stated that the difference could go back several years and they are still researching it.

Mr. Selzer stated that the difference seems to fluctuate from \$34,015.00 in the General Ledger to \$33,000.00 back to \$34,000.00. Mr. Selzer asked what caused the change on February 2<sup>nd</sup> and 3<sup>rd</sup> from \$34,015.00 to \$33,000.00 and then back again to \$34,015.00. Ms. Weber's responded that it would have changed as a result of the money deposited on that day for that account. Mr. Selzer noted that, on the 2<sup>nd</sup> and 3<sup>rd</sup> the amount was \$34,015.00 under the General Account then drops down to \$33,346.00 with a difference of \$669.00. Ms. Weber advised that there was a larger amount deposited on the 3<sup>rd</sup> of February. Mr. Selzer stated that the discrepancy went on for two days before it went back to the \$34,015.00. Mr. Selzer asked what caused the discrepancy for two days. Ms. Weber stated that she was sorry, but she did not know.

Mr. Selzer asked about the State Revenue Stamp report with the ledger pages. Mr. Selzer asked if anyone actually counts the revenue stamps. Mr. Selzer asked how often does the office inventory the revenue stamps. Ms. Weber replied that the office inventories the revenue stamps at the end of every business day. Included in the handout is one page from the Revenue Stamp Book, which shows the physical inventory of the stamps. For example, on February 23, 2004 the revenue stamp machine was down to \$101.54 in State Revenue Stamps. In order to refill the machine, Ms. Weber advised the Committee that she has to travel to Springfield to purchase stamps from the Illinois Department of Revenue.

Mr. Selzer asked who filled in the numbers on the spread sheet. He said that he is a little suspect that numbers are being typed in. The first column shows inventory as of

January 31, 2004 at \$30,607.54. In the next column, there is an "a". If you look at the Minutes of the Finance Committee Meeting  
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total receipts on the fourth line down, Mr. Selzer noted that it reads \$48,813.00 with a notation that this is "d" which equals the sum of "a-b", which is actually "a-c".  
Mr. Selzer asked whether there is a formula in the spreadsheet or are they just typing numbers that they are pulling off the other report.

Mr. Selzer asked whether some of the dollars being collected in the Recorder's Office were inadvertently paid to the Regional Planning Commission for GIS services instead of being credited to the appropriate County fund. Ms. Weber replied that the Recorder's Office doesn't allocate any funds to Regional Planning, but they do allocate funds to GIS. Chairman Sorensen said that \$2.00 of the \$3.00 GIS fee that is collected by the Recorder's Office goes to the Regional Planning Commission. Ms. Weber gave an example of the breakdown of fees collected by her office. If a document is recorded in the office, the office charges an \$18.00 fee for the first 4 pages. Of the \$18.00, \$12.00 goes to the Recording Fee, \$3.00 for the Recorder's Document Storage fee and \$3.00 for the GIS fee.

Ms. Berglund asked about the overpayment of \$34,000.00 to the Regional Planning Commission. Mr. Selzer asked if the Recorder's Office deposited more funds in the GIS Fund then what should have allocated to GIS. Ms. Weber replied that was what she had been told by Sharon Dunham, Chief Deputy Recorder. Mr. Selzer asked if that explained the difference in the General Ledger column. Ms. Weber said that she would assume so.

Ms. Weber presented the Recorder's Reconciliation to the General Ledger for the month of February. Chairman Sorensen asked Ms. Weber to take the Committee through the report. The first report is for copy fees, money that was collected for copies that were done in her office. The second report is for recording fees, that would be the \$12.00 out of the \$18.00. The third report is for County revenue stamps. Every document recorded does not have County revenue or State revenue stamps affixed to it. Revenue stamps are used when there is a sale of property. For any sale, \$1.00 per \$1,000.00 goes for State Revenue stamps and \$0.50 per \$1,000.00 goes for County Revenue stamps. The microfilm sales are on the report as well. The Recorder's Office sells microfilm to a local title company.

Mr. Selzer asked why there was a discrepancy of \$39.00 at the end of February.  
Ms. Weber stated that she does not have an answer to that question, but she will look into it. Mr. Selzer asked Ms. Weber why is she signing off on reports that do not balance and that she cannot explain. She answered that she signed the reports so that she could present them to the Committee. Ms. Weber stated that she does not have an answer as to why the books do not balance at the end of February, but she will look into it.

Mr. Selzer asked Ms. Weber why she does not close her books at 1:00 p.m. so that the office can find discrepancies on a daily basis. Ms. Weber said that they were giving this idea very serious consideration. Ms. Weber has spoken with the outside auditor about this change. The outside auditor agrees that it would be a good idea to stop entering transactions at 1:00 p.m. and balance the day's books. The target date for implementing this change is set for April 1, 2004.

Mr. Kalapp asked for an explanation of the difference of \$116.00 at the bottom of the Recorder's Reconciliation of the General Ledger. The notation is "Community Development Charges adjusted per Ruth." Mr. Kalapp asked what was the necessity for making that adjustment. Ms. Weber replied that Community Development is part of the City of Bloomington. This notation shows that the City's Community Development Department has paid the balance due, but the Recorder's Office shows that the amount is still due. This notation reflects the adjustment made to this account.

Mr. Selzer said that the outside auditor's report states that the Recorder's Office purchases revenue stamps and should maintain a physical inventory of stamps at any given point in time. Mr. Selzer asked if the Office has a physical inventory of stamps. Ms. Weber's responded that the revenue stamp machine operates like a postage meter. The Illinois Department of Revenue refills the revenue stamp machine when the balance in the machine is low. The machine's meter with each transaction prints a blank revenue stamp and the dollar amount of the transaction is printed on the revenue stamp.

Mr. Selzer asked how does the Office reconcile the inventory of the revenue stamps against the General Ledger. Ms. Weber answered that the revenue stamp balance is maintained daily. On any given day, the total on the machine can be reconciled with the amount recorded on the General Ledger. Mr. Selzer commented that he is trying to determine if the revenue stamp machine is being balanced to the General Ledger.

Mr. Kalapp pointed out that the dates on the ledger were duplicated. The dates February 23rd and February 24th were written and then repeated on the ledger. Ms. Weber advised the Committee that she does not know why the entries were duplicated. Ms. Weber noted that this revenue stamp book is taken to the Illinois Department of Revenue. The Department of Revenue writes in the book as well. All of the entries are from the Recorder's Office except for the \$75,000.00 deposit entry from the Department of Revenue.

Mr. Selzer requested that Ms. Weber obtain a new ledger book from the Department of Revenue that would accommodate the dollar amounts that are listed in the current ledger book. Currently, the Recorder's Office is placing a small 2 on the left side of the

Mr. Selzer referred to the report package with the Excel spreadsheet on the front. The very last page is a green bar report. It appears that this page is supposed to balance to the General Ledger. Mr. Selzer stated that the balance on the General Ledger is \$75,376.75, but the physical inventory is showing \$75,101.54. The difference between the two figures is \$275.21. The front page on the spreadsheet shows one day at \$708.00 and another day is \$21,000.00. This report doesn't appear to balance to the General Ledger.

Chairman Sorensen stated that the Committee is interested in quality reporting. The green bar report reports the total revenue stamps sales were \$47,372.00, while the revenue stamp report actually suggest the sales were \$48,813.00. So the reports are in conflict with one another in the amount of approximately \$1,400.00.

Mr. Selzer asked Ms. Weber what she thinks the Committee should do now. The outside auditors are coming in to complete the FY'2003 audit and the Recorder's Office doesn't balance. He doesn't know the answer and wants to know what she thinks should be done. Mr. Selzer stated that he has more unanswered questions now than when the Committee meeting started. Chairman Sorensen encouraged the members of the Finance Committee to visit with Ms. Weber about some of these questions.

Mr. Selzer advised the Committee that he does not want to accept the reports from the Recorder's Office. Mr. Kalapp and Ms. Berglund stated that they agree with Mr. Selzer. Chairman Sorensen stated that the Committee does not typically accept and place these reports on file. Mr. Selzer noted that it might be better for the Committee to accept the reports so that they don't come back corrected again.

Mr. Kalapp asked if the Committee accepts the reports as presented, does this mean that the Committee is approving the reports as presented. Mr. Zeunik stated when a Committee accepts and places on file a report from a County office or department, it does not mean that the Committee is approving the report. The acceptance of a report merely indicates that the Committee is satisfied with the way the report has been presented and is placing the report on file. For example, with the monthly Treasurer's Reports, Ms. McNeil presents the monthly financial reports to the Committee. The Committee's action is to accept the reports as presented and place them on file. This action does not mean that the Committee approves the reports. The Committee's action does not mean that the Committee accepts the reports as final reports. Acceptance does not mean approval, but it does mean the Committee is accepting the report as presented and making it available as a public document.

Motion by Selzer/Kalapp to accept the reports submitted  
by the Recorder's Office and to request that a copy of

the reports be included in the Board Agenda packet. Motion carried  
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Mr. Moss asked Ms. Weber if she realized that there were double entries for February 23 and 24. Ms. Weber acknowledged that there were double entries and stated that there should only be one entry for each day. Mr. Moss asked if the final numbers for the end of February are correct. Ms. Weber replied that it is possible that there could be an error.

Chairman Sorensen stated he would entertain a motion to go into "Executive Session" for the purpose of discussing Collective Bargaining matters with members of the Administrator's Office to remain in the meeting.

Motion by Kalapp/Moss to go into "Executive Session" for the purpose of discussing Collective Bargaining matters with members of the Administrator's Office to remain in the meeting. Motion carried.

The Finance Committee went into "Executive Session" at 5:35 p.m.

Motion by Kalapp/Selzer to return to "Open Session" at 5:54 p.m. Motion carried

Motion by Moss/Nuckolls to recommend approval of the Collective Bargaining Agreement between the Laborers' International and McLean County as presented. Motion carried

Chairman Sorensen thanked Mr. Lindberg for his work on this labor agreement.

Mr. Zeunik presented follow-up information from the outside auditor's management letter on the Sheriff's Department. Sheriff Owens proactively made changes to handle the inmate funds. Mr. Selzer noted that he was happy that the Sheriff made the changes that were necessary and that he did that on his own.

Mr. Selzer asked Mr. Zeunik if the Law Library Fund is operating in the "black" again. Mr. Zeunik stated that the fund finished last year in the "red," expenses exceeded revenues. As of January 1, 2004, law library fees were increased. Revenues are currently running ahead of expenses this year.

Mr. Selzer asked Mr. Zeunik if there was anything else the Committee could do to help Ms. Weber and her office. Mr. Zeunik said the issue that occurred in the Treasurer's Office in 1999 – 2000 is most similar to the problems in the Recorder's Office. The County Treasurer asked the Finance Committee and the Board for outside help to reconcile the monthly statements and put in place standard operating procedures. A

contract for professional services with a certified public accountant was approved. The Minutes of the Finance Committee Meeting  
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private contractor reconciled the accounts that were not reconciled in a timely manner. The contractor spent time developing internal office procedures and training office staff. Within a period of 6-9 months, the office was once again conducting business in a timely manner.

Mr. Selzer asked if that could be done with the Recorder's Office. Mr. Zeunik replied that the County Recorder would have to agree to the help. Chairman Sorensen stated that we have not exhausted all of the willing and able help that we have available within County government to help the Recorder's office. The County's internal auditor, the Treasurer, and the Administrator's Office have offered to help the Recorder's Office. Chairman Sorensen stated that, unfortunately, the help has frequently been shunned.

Mr. Nuckolls asked how much did it cost the County to retain the services of the private CPA to help the Treasurers Office. Mr. Zeunik said the cost was about \$20,000.00.

Chairman Sorensen presented the February 29, 2004 Finance Committee bills for review and approval as transmitted by the County Auditor. The Finance Committee Fund total is \$925,043.20 and the prepaid total is the same. Bills for the Nursing Home are in the amount of \$423,715.22 and the prepaid total is the same.

Motion by Berglund/Moss to recommend approval of the February 29, 2004 Finance Committee bills as presented to the Committee by the County Auditor and to recommend approval of the Nursing Home bills as of February 29, 2004 as presented to the Committee by the County Auditor.  
Motion carried.

Chairman Sorensen asked if there was any other business or communication for the Finance Committee. Hearing none, the meeting was adjourned at 6:00 p.m.

Respectfully Submitted,

Karina L. Bak  
Recording Secretary